

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16201600800000**  
**West Branch City**  
**PO Box 218**  
**West Branch, IA 52358-0218**

**CITY OF WEST BRANCH, IOWA**  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN COMPLETED, PLEASE RETURN TO**  
**Mary Mosiman, CPA**  
**Office of Auditor of State**  
**Lucas State Office Building**  
**321 E. 12th Street, 2nd Floor**  
**Des Moines, IA 50319**

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	1,613,353		1,613,353	1,613,993
Less: Uncollected property taxes-levy year	0		0	0
<b>Net current property taxes</b>	1,613,353		1,613,353	1,613,993
Delinquent property taxes	0		0	0
TIF revenues	152,449		152,449	150,000
Other city taxes	271,648	0	271,648	196,582
Licenses and permits	25,159	0	25,159	35,788
Use of money and property	13,822	5,467	19,289	3,900
Intergovernmental	597,068	0	597,068	555,257
Charges for fees and service	116,600	924,947	1,041,547	1,024,929
Special assessments	0	0	0	0
Miscellaneous	138,337	10,310	148,647	46,700
Other financing sources	2,738,653	45,000	2,783,653	2,904,956
<b>Total revenues and other sources</b>	5,667,089	985,724	6,652,813	6,532,105
<b>Expenditures and Other Financing Uses</b>				
Public safety	592,082	0	592,082	701,971
Public works	467,682	0	467,682	493,386
Health and social services	0	0	0	
Culture and recreation	610,792	0	610,792	644,565
Community and economic development	655,123	0	655,123	671,718
General government	273,886	0	273,886	295,763
Debt service	532,538	0	532,538	542,485
Capital projects	1,716,035	0	1,716,035	2,292,935
<b>Total governmental activities expenditures</b>	4,848,138	0	4,848,138	5,642,823
Business type activities	0	669,566	669,566	955,197
<b>Total ALL expenditures</b>	4,848,138	669,566	5,517,704	6,598,020
Other financing uses, including transfers out	726,523	162,803	889,326	1,024,956
<b>Total ALL expenditures/And other financing uses</b>	5,574,661	832,369	6,407,030	7,622,976
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	92,428	153,355	245,783	-1,090,871
Beginning fund balance July 1, 2016	2,109,233	243,147	2,352,380	2,352,380
Ending fund balance June 30, 2017	2,201,661	396,502	2,598,163	1,261,509

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 4,700,757	Other long-term debt	\$ 0
Revenue debt	\$ 492,000	Short-term debt	\$ 2,430
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 9,886,083

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)			Date signed

**PLEASE PUBLISH THIS PAGE ONLY**

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF WEST BRANCH						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	1,180,247	225,100		208,006			1,613,353			1,613,353	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,180,247	225,100		208,006	0		1,613,353		T01	1,613,353	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	1,180,247	225,100		208,006	0	0	1,613,353			1,613,353	6				
7	<b>TIF revenues</b>			152,449				152,449		T01	152,449	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	12,233	2,331		2,042			16,606		T15	16,606	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	24,123						24,123		T15	24,123	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax	8,210	1,646		1,454			11,310		T19	11,310	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		219,609					219,609		T09	219,609	14				
15	<b>TOTAL OTHER CITY TAXES</b>	44,566	223,586	0	3,496	0	0	271,648	0		271,648	15				
16	<b>Section B - LICENSES AND PERMITS</b>	25,159						25,159		T29	25,159	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	6,961	0	1,398	1,294		2,229	11,882	5,467	U20	17,349	18				
19	Rents and royalties	1,940						1,940		U40	1,940	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	8,901	0	1,398	1,294	0	2,229	13,822	5,467		19,289	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants	612						612		B89	612	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32	NPS CONTRACTS	12,000						12,000			12,000	32				
33	<b>Total Federal grants and reimbursements</b>	12,612	0	0	0	0	0	12,612	0		12,612	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		288,262					288,262		C46	288,262	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation					28,808		28,808		C89	28,808	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	66,276	12,631		11,065			89,972		C89	89,972	54
55	LIBRARY FUNDING	12,121						12,121			12,121	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	78,397	300,893	0	11,065	28,808	0	419,163	0		419,163	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	8,873						8,873		D89	8,873	64
65	Township contributions	156,420						156,420		D89	156,420	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	165,293	0	0	0	0	0	165,293	0		165,293	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	256,302	300,893	0	11,065	28,808	0	597,068	0		597,068	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	511,115	A91	511,115	73
74	Sewer							0	364,032	A80	364,032	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	44,752						44,752		A81	44,752	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	49,800	A80	49,800	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	7,728						7,728		A89	7,728	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	7,746					479	8,225		A03	8,225	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	26,018						26,018		A61	26,018	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	SUBDIVISION CHARGES	29,877						29,877			29,877	103
104	TOTAL CHARGES FOR SERVICE	116,121	0	0	0	0	479	116,600	924,947		1,041,547	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	42,833						42,833		U99	42,833	108
109	Deposits and sales/fuel tax refunds							0	3,100	U99	3,100	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	1,870						1,870		U30	1,870	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	REIMBURSEMENT	72,992						72,992	2,395		75,387	114
115	METERS							0	4,815		4,815	115
116	GARBGE STICKERS	1,664						1,664			1,664	116
117	MISCELLANEOUS	14,352	4,626					18,978			18,978	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	133,711	4,626	0	0	0	0	138,337	10,310		148,647	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,765,007	754,205	153,847	223,861	28,808	2,708	2,928,436	940,724		3,869,160	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	7,576						7,576		NR	7,576	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				495,000	1,391,751		1,886,751		NR	1,886,751	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	142,770	36,320		162,803	330,000		671,893	45,000		716,893	127
128	Internal TIF loans and transfers in	131,292			41,141			172,433			172,433	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	281,638	36,320	0	698,944	1,721,751	0	2,738,653	45,000		2,783,653	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,046,645	790,525	153,847	922,805	1,750,559	2,708	5,667,089	985,724		6,652,813	132
133												133
134	Beginning fund balance July 1, 2016	660,377	554,525	72,411	105,815	555,894	160,211	2,109,233	243,147		2,352,380	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,707,022	1,345,050	226,258	1,028,620	2,306,453	162,919	7,776,322	1,228,871		9,005,193	136
137												137
138												138
139												139
140												140
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142												142
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
1	Section A — PUBLIC SAFETY											1				
2	Police department/Crime prevention — Current operation	338,323	85,943					424,266		E62	424,266	2				
3	Purchase of land and equipment	10,437						10,437		G62	10,437	3				
4	Construction							0		F62	0	4				
5	Jail — Current operation							0		E04	0	5				
6	Purchase of land and equipment							0		G04	0	6				
7	Construction							0		F04	0	7				
8	Emergency management — Current operation							0		E89	0	8				
9	Purchase of land and equipment							0		G89	0	9				
10	Flood control — Current operation							0		E59	0	10				
11	Purchase of land and equipment							0		G59	0	11				
12	Construction							0		F59	0	12				
13	Fire department — Current operation	151,301	3,617					154,918		E24	154,918	13				
14	Purchase of land and equipment							0		G24	0	14				
15	Construction							0		F24	0	15				
16	Ambulance — Current operation							0		E32	0	16				
17	Purchase of land and equipment							0		G32	0	17				
18	Building inspections — Current operation							0		E66	0	18				
19	Purchase of land and equipment							0		G66	0	19				
20	Construction							0		F66	0	20				
21	Miscellaneous protective services — Current operation							0		E66	0	21				
22	Purchase of land and equipment							0		G66	0	22				
23	Construction							0		F66	0	23				
24	Animal control — Current operation	2,461						2,461		E32	2,461	24				
25	Purchase of land and equipment							0		G32	0	25				
26	Construction							0		F32	0	26				
27	Other public safety — Current operation							0		E89	0	27				
28	Purchase of land and equipment							0		G89	0	28				
29								0			0	29				
30								0			0	30				
31								0			0	31				
32								0			0	32				
33								0			0	33				
34								0			0	34				
35								0			0	35				
36								0			0	36				
37								0			0	37				
38								0			0	38				
39								0			0	39				
40	TOTAL PUBLIC SAFETY	502,522	89,560		0	0	0	592,082			592,082	40				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	74,218	147,067					221,285		E44	221,285	42
43	Purchase of land and equipment		6,849					6,849		G44	6,849	43
44	Construction		134,850					134,850		F44	134,850	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	39,321						39,321		E44	39,321	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	65,377						65,377		E81	65,377	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	178,916	288,766		0	0	0	467,682			467,682	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BRANCH			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
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116												116	
117												117	
118												118	
119												119	
120												120	



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	201,932	33,811					235,743		E52	235,743	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	97,021	15,853					112,874		E61	112,874	127
128	Purchase of land and equipment	250						250		G61	250	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	105,060	20,226					125,286		E03	125,286	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,506						12,506		E61	12,506	135
136	Other culture and recreation	119,082	5,051					124,133		E61	124,133	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	535,851	74,941		0	0	0	610,792			610,792	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	41,381			494,998			536,379		E89	536,379	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	28,442						28,442		E29	28,442	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		90,302					90,302		E89	90,302	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	69,823	90,302	0	494,998	0	0	655,123			655,123	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued CITY OF WEST BRANCH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	15,069	1,330					16,399		E29	16,399	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	144,341	12,433					156,774		E23	156,774	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	100,713						100,713		E25	100,713	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	260,123	13,763	0	0	0	0	273,886			273,886	176
177	<b>Section G — DEBT SERVICE</b>				532,538			532,538			532,538	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	532,538	0	0	532,538			532,538	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	MAIN ST CROSS, 4TH ST IMP, MAIN ST INTER, PARK IMP PV					1,193,286		1,193,286			1,193,286	184
185	PH 1 PARK IMP, COL ST BR, BER PK, SIDEW PH4, N IST STR					508,134		508,134			508,134	185
186	MS ST WATERMN, SAN SEW PH2, COL ST-2ND ST					6,426		6,426			6,426	186
187	<b>Subtotal Regular Capital Projects</b>	0	0			1,707,846	0	1,707,846			1,707,846	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189	DOWNTOWN EAST REDEVELOPMENT					8,189		8,189			8,189	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	8,189	0	8,189			8,189	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	1,716,035	0	1,716,035			1,716,035	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,547,235	557,332	0	1,027,536	1,716,035	0	4,848,138			4,848,138	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST BRANCH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								329,991	E91	329,991	198
199	Purchase of land and equipment							10,000	G91		10,000	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation							195,397	E80		195,397	201
202	Purchase of land and equipment							10,000	G80		10,000	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation							65,823	E80		65,823	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WEST BRANCH						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service								58,355		58,355	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								669,566		669,566	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,547,235	557,332	0	1,027,536	1,716,035	0	4,848,138	669,566		5,517,704	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	81,320	472,770					554,090	162,803		716,893	255		
256	Internal TIF loans/repayments and transfers out			172,433				172,433			172,433	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	81,320	472,770	172,433	0	0	0	726,523	162,803		889,326	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,628,555	1,030,102	172,433	1,027,536	1,716,035	0	5,574,661	832,369		6,407,030	259		
260												260		
261	Ending fund balance June 30, 2017:											261		
262	Governmental:											262		
263	Nonspendable						162,919	162,919			162,919	263		
264	Restricted	527,128	314,948	53,825	1,084	590,418		1,487,403			1,487,403	264		
265	Committed	62,721						62,721			62,721	265		
266	Assigned							0			0	266		
267	Unassigned	488,618						488,618			488,618	267		
268	Total Governmental	1,078,467	314,948	53,825	1,084	590,418	162,919	2,201,661			2,201,661	268		
269	Proprietary								396,502		396,502	269		
270	Total ending fund balance June 30, 2017	1,078,467	314,948	53,825	1,084	590,418	162,919	2,201,661	396,502		2,598,163	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,707,022	1,345,050	226,258	1,028,620	2,306,453	162,919	7,776,322	1,228,871		9,005,193	271		
272												272		

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF WEST BRANCH</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
										Amount - Omit cents
Total salaries and wages paid.....										952,369
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$ 539,000	29U \$	39U \$ 47,000	49U \$	49U \$	49U 492,000	49U \$	191 \$	11,355	
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9. ACCIONA LAWS		495,000		495,000					3,754	
GO REFUND & SEWER PROJ	19U	29U	39U	49U	49U	49U	49U	189		
2013	2,165,000		165,000	2,000,000					38,590	
11. PARKLAND	19U 290,757	29U	39U 200,000	49U 90,757	49U	49U	49U	189	7,514	
GO SERIES	19U	29U	39U	49U	49U	49U	49U	189		
12. 2015	795,000		80,000	715,000					15,300	
GO SERIES	19U	29U	39U	49U	49U	49U	49U	189		
13. 2016 A & B		1,400,000		1,400,000					20,880	
14. Total long-term debt	3,789,757	1,895,000	492,000	4,700,757	0	492,000	0		97,393	
<b>B. Short-term debt</b>		Amount - Omit cents								
Outstanding as of JULY 1, 2016		61V \$		5,818						
Outstanding as of JUNE 30, 2017		64V \$		2,430						
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>									
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015										
		\$		197,721,668		x .05 = \$		9,886,083		
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$ 164,431	\$ 445,221	1,988,511		2,598,163					
REMARKS										